The Federal Communications Commission 445 12th Street, SW Washington, DC 20554

Dear The Federal Communications Commission,

I am opposed to changing taxes to benefit corporations at the expense of the individual taxpayer.

I favor a progressive proportional tax on telephone services.

cc: Marlene Dortch, Secretary

Sincerely,

D.L. MASTERS 5050 WEST 48TH STREET FREMONT, Michigan 49412